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NOTIFICATION.

No. LD (b) 4-4555/55/Law. *8th December, 1955.*

The following Act, passed by the Legislative Assembly and assented to by His Highness the Rajpramukh, is hereby published for general information.

By Order of His Highness
the Raj Pramukh,
T. R. BALAKRISHNA IYER,
Secretary to Government.

Government Secretariat,
Law Department,
Trivandrum.

ACT XXVI OF 1955.

THE TRAVANCORE-COCHIN ENTERTAINMENTS TAX (VALIDATION OF LEVY AND COLLECTION) ACT, 1955.

An Act to validate the levy and collection of entertainments tax made by local authorities in the State of Travancore-Cochin.

Preamble.—WHEREAS it is expedient to validate the levy and collection of entertainments tax made by local authorities in the State of Travancore-Cochin on and from the 10th day of December, 1951;

BE it enacted in the Sixth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Travancore-Cochin Entertainments Tax (Validation of Levy and Collection) Act, 1955.

(2) It shall come into force at once.

2. *Definitions.*—In this Act, the expressions "entertainment" and "local authority" have the same meanings as are assigned to them in the Travancore-Cochin Local Authorities Entertainments Tax Act, 1951.

3. *Validation of levy and collection of entertainments tax made by local authorities.*—Notwithstanding that bye-laws under Section 12 of the Travancore-Cocbin Local Authorities Entertainments Tax Act, 1951 have not been made by a local authority, all entertainments tax levied and all entertainments tax levied and collected by it on and from the 10th day of December, 1951 and all orders passed and all action taken by it on and from the said date in connection with the levy or collection of entertainments tax in the exercise or purported exercise of jurisdiction or powers conferred by or under any law authorising the levy and collection of entertainments tax by local authorities are hereby declared to have been validly made, passed or taken, as the case may be, and shall not be called in question on the ground only that the said bye-laws have not been made by it; and any judgment, order or decree pronounced or passed by any Court, in so far as such judgment, order or decree is based on the ground only that a local authority has not made bye-laws under Section 12 of the Travancore-Cocbin Local Authorities Entertainments Tax Act, 1951, shall be void and of no effect:

Provided that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable if this Act had not been passed.

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